## INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis. Expenditures of these funds are included in the budgets of the respective departments and agencies that use the services.

Internal Service funds have been established for the following functions:

**Health Benefits Fund** 

**Risk Management Fund** 

Fleet Services Fund

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